

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6B, APPENDIX E
“GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF CHANGES IN
NET POSITION”**

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table E-1	Updated the general ledger crosswalk for the Statement of Changes in Net Position to include changes required for the fiscal year 2001 audited financial statements. The Department of the Treasury, Financial Management Service issued changes May 2001.	Update

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GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF CHANGES IN NET POSITION

Appendix E

★APPENDIX E**GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF CHANGES IN NET POSITION**

The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted for lines 6 and 8):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) identifies if the United States Government Standard General Ledger (USSGL) account balance is preclosing (Pre) or postclosing (Post).
- D. Column (4) identifies if the USSGL account is the beginning balance (B), ending balance (E), or ending minus beginning (E-B).
- E. Column (5) reflects the USSGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the USSGL account.
- G. Column (7) provides additional information to be used in developing the presentation of the identified data.

(1) Line No.	(2) Statement of Changes in Net Position Title	(3) Pre/ Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Additional Information Required
1.	Net Cost of Operations					Amount Reported on Statement of Net Cost Line 4, Net Cost of Operations
2.	Financing Sources (other than exchange revenue)					
2.A.	Appropriations used	Pre Pre	E E	5700 5799	Expended Appropriations Adjustment of Appropriations Used	
2.B.	Taxes and other nonexchange revenue	Pre Pre Pre Pre Pre Pre Pre Pre	E E E E E E E E	5310 5319 5320 5329 5800 5801 5809 5890 5900 5909	Interest Revenue Contra Revenue for Interest Penalties, Fines and Administrative Fees Revenue Contra Revenue for Penalties, Fines and Administrative Fees Tax Revenues Collected Tax Revenue Accrual Adjustment Contra Revenue for Taxes Tax Revenue Refunds Other Revenue Contra Revenue for Other Revenue	Nonexchange Nonexchange Nonexchange Nonexchange Reported by recipient/ noncustodial entity only Reported by recipient/ noncustodial entity only Reported by recipient/ noncustodial entity only Reported by recipient/ noncustodial entity only Nonexchange Nonexchange
2.C.	Donations - nonexchange revenue	Pre Pre Pre Pre	E E E E	5600 5609 5610 5619	Donated Revenue – Financial Resources Contra Revenue for Donations – Financial Resources Donated Revenue – Nonfinancial Resources Contra Donated Revenue – Nonfinancial Resources	

Table E-1

(1) Line No.	(2) Statement of Changes in Net Position Title	(3) Pre/ Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Additional Information Required
2.D.	Imputed financing	Pre	E	5780	Imputed Financing Sources	Attributes to identify imputed revenue for: post employment civilian (CSRS/FERS) retirement, health, and life insurance benefits; post employment military pension and health benefits; and the imputed amounts of Judgment Fund/Litigation
2.E.	Transfers-in	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	Capitalized assets, liabilities, other items
		Pre	E	5740	Appropriated Earmarked Receipts Transferred In	
		Pre	E	5750	Expenditure Financing Sources – Transfers-In	
		Pre	E	5755	Nonexpenditure Trust Fund financing Sources – Transfers-In	
2.F.	Transfers-out	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	Capitalized assets, liabilities, other items
		Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	
		Pre	E	5760	Expenditure Financing Sources – Transfers-Out	
		Pre	E	5765	Nonexpenditure Trust Fund Financing Sources – Transfers-Out	
2.G.	Other	Pre	E	5790	Other Financing Sources	
		Pre	E	7110	Gains on Disposition of Assets	Nonexchange; Cash transaction, other noncash transactions
		Pre	E	7190	Other Gains	Nonexchange; Cash transaction, revaluation of assets or other noncash transactions
		Pre	E	7210	Losses on Disposition of Assets	Nonexchange; Cash transaction, other noncash transactions

Table E-1 (Continued)

(1) Line No.	(2) Statement of Changes in Net Position Title	(3) Pre/ Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Additional Information Required
2.G.	Other (Continued)	Pre	E	7290	Other Losses	Nonexchange; Cash transaction, revaluation of assets or other noncash transactions
		Pre	E	7500	Distribution of Income – Dividend	Nonexchange; ★Not applicable to the Department of Defense
2.H.	Total Financing Sources (other than exchange revenues)				Calculation (Sum lines 2.A through 2.G)	
3.	Net Results of Operations				Calculation (Line 2.H. less line 1)	
4.	Prior Period Adjustments	Pre	E	7400	Prior Period Adjustments	
5.	Net Change in Cumulative Results of Operations				Calculation (Line 3 plus or minus line 4)	
6.	Increase (Decrease) in Unexpended Appropriations	Pre	E-B	3100	Unexpended Appropriations	Available, unavailable, and undelivered orders
		Pre	E-B	3105	Appropriated Capital Funding Canceled Payables	★Per Treasury, account 3105 will be proposed for deletion from SGL for FY 2002
7.	Change in Net Position				Calculation (Line 5 plus or minus line 6)	
8.	Net Position-Beginning of the Period	Pre	B	3100	Unexpended Appropriations	
		Pre	B	3310	Cumulative Results of Operations	
9.	Net Position-End of the Period				Calculation (Line 7 plus line 8)	Should equal current period postclosing 3100 E + postclosing 3310 E

Table E-1 (Continued)